

**FLORIDA MOSQUITO CONTROL DISTRICT**

I hereby certify that the attached is a true and accurate copy of the **2026 Budget** for the Florida Mosquito Control District in La Plata County, Colorado. This Budget was adopted on the 19th day of November, 2025. If there are any questions on the Budget, please contact Kay DeLuzio at 970-903-0153 or Floyd L. Smith at 970-247-1921.

FLORIDA MOSQUITO CONTROL DISTRICT

BY: Floyd L. Smith

# **FLORIDA MOSQUITO CONTROL DISTRICT**

## **2026 BUDGET MESSAGE**

Attached is the 2026 budget for the Florida Mosquito Control District (the “District”). As required by statute, the budget summarizes all revenues and expenditures for the prior year, the current year and the proposed budget year.

The District provides mosquito control services for property owners and residents within the District. The District’s primary source of revenue is general property taxes. The preliminary assessed valuation for 2025 increased slightly. Although there was a decrease in the valuation for oil and gas properties, new construction and increases in assessed valuation for other classifications of property resulted in a small increase. The District continues to adopt a conservative policy on expenditures to maintain a healthy fund balance.

The projected operating expenditures of the District in 2026 will be about \$43,000 more than estimated 2025 operating expenditures. The increase is due primarily to a increased cost for insecticides/larvicides and inflationary increases for other expenditures. The District purchased three new vehicles at an estimated cost of approximately \$120,000. A payment of \$50,000 was made in 2024 and the final balance of \$70,786 was paid in 2025. The District does not have any capital expenditure proposed in the 2026 budget. The cash reserves at the end of 2026 are projected to be approximately equal to the reserve balance at the beginning of the year. The District is projected to have \$817,797 in reserves which is adequate to cover any unanticipated operating expenses and future capital expenditures.

As a result of voter approval, the District is no longer subject to the fiscal year spending limitations of TABOR. The tax revenue from the voter approved levy of 0.7 mills will be \$221,686 based on an assessed valuation of \$316,694,380. The District uses the cash method as the basis of budgetary accounting.

**Florida Mosquito Control District  
Proposed 2026 Budget**

	2024 Actual	2025 Estimate	2026 Proposed
<b>Beginning Fund Balance</b>	<b>753,888</b>	<b>822,668</b>	<b>815,611</b>
<b>Revenue</b>			
Property Tax	259,606	216,399	221,686
Specific Owership Tax	24,312	22,500	22,000
Interest	23,131	15,000	2,500
Other	8,428	14,500	4,000
<b>Total Revenues</b>	<b>315,477</b>	<b>268,399</b>	<b>250,186</b>
<b>Expenditures</b>			
Advertising	<b>0</b>	<b>128</b>	<b>100</b>
Board Meetings	<b>97</b>	<b>150</b>	<b>250</b>
Capital Expenditures	<b>50,000</b>	<b>73,463</b>	<b>0</b>
Dues & Publications	<b>628</b>	<b>662</b>	<b>700</b>
Education/Seminars	<b>0</b>	<b>0</b>	<b>0</b>
Election Expense	<b>0</b>	<b>0</b>	<b>0</b>
Insecticides/Larvacides	<b>43,135</b>	<b>52,845</b>	<b>75,000</b>
Health Insurance	1,131	1,179	1,250
Directors Bond Ins.	100	100	100
General Liability Ins.	1,029	1,200	1,500
Property & Auto	2,478	2,500	2,750
Directors Liability	707	750	850
Worker's Comp	1,176	1,165	1,500
<b>Total Insurance</b>	<b>6,621</b>	<b>6,894</b>	<b>7,950</b>
Payroll Expenses			
Salary/Wages	93,014	93,996	98,000
Payroll Taxes	7,116	7,200	7,750
<b>Total Payroll Expense</b>	<b>100,130</b>	<b>101,196</b>	<b>105,750</b>
Postage/Delivery	<b>200</b>	<b>210</b>	<b>250</b>
Professional/Legal Fees	<b>10,950</b>	<b>9,500</b>	<b>10,000</b>
Land	<b>0</b>	<b>0</b>	<b>0</b>
Repairs/Maintenance			
Building	375	300	5,000
Equipment	4,747	805	5,000
<b>Total Repairs/Maintenance</b>	<b>5,122</b>	<b>1,105</b>	<b>10,000</b>
Field/Shop Supplies	<b>327</b>	<b>57</b>	<b>1,000</b>
Office Supplies	<b>2,779</b>	<b>7,500</b>	<b>7,500</b>
Telephone	<b>2,741</b>	<b>3,100</b>	<b>3,250</b>
Trash Removal	<b>374</b>	<b>350</b>	<b>1,000</b>
Treasurer's Fees	<b>7,697</b>	<b>6,346</b>	<b>6,650</b>
Abatement Cost	<b>-32</b>	<b>0</b>	<b>100</b>
Utilities	<b>2,768</b>	<b>2,950</b>	<b>3,500</b>
Vehicle Expense			
Fuel	9,601	9,000	12,500
Repairs/Maintenance	2,403	0	2,500
Tires	1,156	0	0
<b>Total Vehicle Expense</b>	<b>13,160</b>	<b>9,000</b>	<b>15,000</b>
Adjust to audit			
<b>Total Expenditures</b>	<b>246,697</b>	<b>275,456</b>	<b>248,000</b>

<b>Excess Income/Expenditures</b>	<b>68,780</b>	<b>-7,057</b>	<b>2,186</b>
<b>Estimated Cash Reserves</b>	<b>822,668</b>	<b>815,611</b>	<b>817,797</b>
<b>Property Tax Revenues</b>	<b>247,038</b>	<b>216,399</b>	<b>221,686</b>
<b>Mill Levy</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>
<b>Assessed Valuation</b>	<b>352,911,280</b>	<b>309,140,860</b>	<b>316,694,380</b>

**RESOLUTION NO. 2025 - 3**  
**RESOLUTION TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Florida Mosquito Control District has appointed Floyd Smith to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 19, 2025, and interested taxpayers were given the opportunity to file or register any comment or objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

**SECTION I**

That estimated expenditures are as follows: \$248,000.

**SECTION II**

That estimated revenues for each fund are as follows:

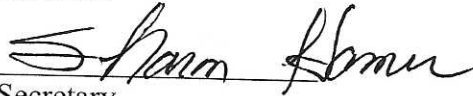
From unappropriated surpluses	\$ 0.
From sources other than general property tax	\$ 26,314.
From the general property tax levy	\$ <u>221,686.</u>
<b>TOTAL REVENUES</b>	<b>\$248,000.</b>

**SECTION III**

That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Florida Mosquito Control District for the year stated above. That the budget hereby approved and adopted shall be signed by the Secretary of the District and made a part of the public records of the Florida Mosquito Control District.

ADOPTED this 19th day of November, 2025.

ATTEST

  
Secretary

FLORIDA MOSQUITO CONTROL DISTRICT

By   
President

**RESOLUTION NO. 2025 - 4**

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW FOR THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the Florida Mosquito Control District has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2025; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Florida Mosquito Control District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

**SECTION I**

That the following sums are hereby appropriated from the revenue of each fund to each fund, for the purposes stated:

General Fund	
Current Operating Expenses	\$248,000.
Non-operating (Capital) Expenses	\$ 0.
TOTAL GENERAL FUND	\$248,000.

ADOPTED this 19th day of November, 2025.

ATTEST:

FLORIDA MOSQUITO CONTROL DISTRICT

  
Secretary

By   
President

**RESOLUTION NO. 2025 - 5**  
**RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the Florida Mosquito Control District has adopted the annual budget in accordance with the Local Government Budget Law on November 19, 2025; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the amount of money necessary to balance the budget for anticipated expenditures is \$221,686; and

WHEREAS, the amount of money necessary to balance the budget for debt retirement expense is \$0.00; and

WHEREAS, the 2025 valuation for assessment for the Florida Mosquito Control District is \$316,694,380, subject to final adjustments on or before December 10, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FLORIDA MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

**SECTION I**

That for the purpose of meeting all general operating expenses of the Florida Mosquito Control District during the 2026 budget year, there is hereby levied a tax of 0.700 mills upon each dollar of the total valuation for assessment of all taxable property within the Florida Mosquito Control District for the year 2025.

**SECTION II**

That the Manager of the District is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the Florida Mosquito Control District as hereinabove determined and set.

ADOPTED this 19th day of November 2025.

ATTEST

  
Secretary

FLORIDA MOSQUITO CONTROL DISTRICT

By   
President

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of LA PLATA COUNTY, Colorado.

On behalf of the FLORIDA MOSQUITO CONTROL DISTRICT,

the BOARD OF DIRECTORS

of the FLORIDA MOSQUITO CONTROL DISTRICT

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 316,654,160 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/03/2025 for budget/fiscal year 2026  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>0.700</u> mills	\$ <u>221,658</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>0.700</b> mills	<b>\$ 221,658</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>0.700</b> mills	<b>\$ 221,658</b>

Contact person: (print) Kay DeLuzio Daytime phone: ( ) 970-903-0153

Signed: Kay DeLuzio Title: District Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

# Mill Levy Public Information

Pursuant to C.R.S. §-39-1-125, please submit this form to La Plata County by December 15, 2025. In order to provide this information, local government staff may need to perform legal and election research. Colorado Department of Local Affairs (DOLA) recommends reviewing the history of ballot questions about the local governments mill levy or revenue limits such as the Statutory Property Tax (5.5%) Limit, TABOR fiscal year spending limit, TABOR property tax revenue limit in addition to any specific local revenue limits that may apply. DOLA also recommends discussing the mill levy public information with the local government's attorney. Local government staff, board members, in addition to former staff and board members may be able to provide historical information.



## Taxing Entity Information

### Taxing Entity \*

Florida Mosquito Control

Select your taxing entity. If you don't see your district, please contact Sarah at 970-382-6210.

### County \*

La Plata

Select the county for which you are completing this report.

### Subdistrict Number (if applicable)

### DOLA Local Government ID Number (LG ID) \*

3400906

Find your Department of Local Affairs local government ID number at [www.dola.colorado.gov/lgis/](http://www.dola.colorado.gov/lgis/)

### Budget/Fiscal Year \*

2026

Select the budget/fiscal year this Mill Levy will be collected.

## Mill Levy Information

### Mill Levy Name or Purpose \*

General Operating Expenses

What is the purpose of this mill levy?

### Mill Levy Rate (mills) \*

0.700

What is the mill levy rate for this budget/fiscal year? (This form requires three decimal places as required by the DLG70.)

### Previous Year Mill Levy Rate (mills) \*

0.700

What was the Mill Levy Rate in the last budget/fiscal year? (This form requires three decimal places as required by the DLG70).

### Previous Year Mill Levy Revenue Collected \*

216,399

What was the revenue collected from your mill levy in the last budget/fiscal year?

### Mill Levy Maximum without Further Voter Approval \*

0.700

Determine based on previous voter approval, most restrictive revenue limit (if applicable), and previous year mill levy which cannot usually be increased without voter approval.

### Allowable Annual Growth in Mill Levy Revenue \*

No

Are you constrained by revenue limits such as the Statutory Property Tax, TABOR, or local revenue limits?

### Actual Growth in Mill Levy Revenue over the Prior Year. \*

5,259.00

What is the difference between budgeted mill levy revenue for budget year 2026 and Previous Year Mill Levy Revenue Collected?

### Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? \*

Yes

No

### Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in C.R.S. §29-1-301? \*

Yes

No

**Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? \***

Yes

No

**Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? \***

No

If yes, what is the amount?

**Other or additional information**

Please provide additional information you think may be helpful for county staff.

**DLG70 - Certification of Tax Levies for Non-School Governments**



Enter the information from page 1 of your DLG70 Certification form. This form will automatically calculate your mill levy to three decimal places (i.e. 8.400), as required by the DLG70 Certification Form.

**Current year's gross total taxable assessed valuation \***

\$316,654,160.00

This is line 2 from the Amended Certification of Valuation by the County Assessor.

**Total TIF Area Increments, if any \***

\$0.00

This is line 3 from the Amended Certification of Valuation by the County Assessor.

**1. General Operating Expenses - LEVY**

0.700

**1. General Operating Expenses - REVENUE**

221,658

**2. Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction - LEVY**

0.000

Please enter this mill as a negative number.

**2. Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction - REVENUE**

Please enter as a negative number.

**SUBTOTAL FOR GENERAL OPERATING - LEVY**

0.700

**SUBTOTAL FOR GENERAL OPERATING - REVENUE**

221,658

**3. General Obligation Bonds and Interest - LEVY**

0.000

**3. General Obligation Bonds and Interest - REVENUE**

0

**4. Contractual Obligations - LEVY**

0.000

**4. Contractual Obligations - REVENUE**

0

**5. Capital Expenditures - LEVY**

0.000

**5. Capital Expenditures - REVENUE**

0

**6. Refunds/Abatements - LEVY**

0.000

**6. Refunds/Abatements - REVENUE**

0

**7. Other - LEVY**

0.000

**7. Other - REVENUE**

0

**TOTAL LEVY: Sum of General Operating Subtotal and Lines 3 to 7 \***

0.700

**TOTAL REVENUE: Sum of General Operating Subtotal and Lines 3 to 7 \***

\$221,658.00

**Signed Certification Form**

**Upload Completed and Signed DLG-70 Form or School Mill Levy Certification and Resolution**

FMCD\_Mill levy certification\_2026 budget\_final.pdf

369.62KB

## Contact Information

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**Contact Person \***

Kay DeLuzio

**Title \***

District Manager

**Phone Number \***

(970)903-0153

**E-mail address \***

[fmsdistdurango@gmail.com](mailto:fmsdistdurango@gmail.com)